

PREET BHARARA

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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IN RE:

Chapter 11

DELPHI CORPORATION, *et al.*,

Case No. 05-44481 (RDD)

Debtors.

(Jointly Administered)

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CERTIFICATE OF SERVICE

I, Joseph N. Cordaro, Assistant United States Attorney for the Southern District of New York, hereby certify that on November 16, 2009, in addition to service via ECF, I caused a true copy of the United States of America's Response to Debtor's Objection to the Claim of the Internal Revenue Service (Docket # 19088) to be served, via Federal Express, upon the persons set forth below:

- 1) DPH Holdings Corp.
Attn: President
5725 Delphi Drive
Troy, Michigan 48098

- 2) John Wm. Butler, Jr., Esq.
John K. Lyons, Esq.
Joseph N. Wharton, Esq.
Skadden, Arps, Slate, Meagher & Flom LLP
155 North Wacker Drive
Chicago, Illinois 60606
- 3) Diana G. Adams, Esq.
Office of the United States Trustee
33 Whitehall Street, 21st Floor
New York, New York 10004

/s/ Joseph N. Cordaro
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